

SEC. 2. Errors—omitted property—how corrected. The auditor may correct any error in the assessment or tax list, and may assess and list for taxation any omitted property; but before assessing and listing for taxation any omitted property he shall notify by registered letter the person, firm, corporation, or administrator, or other person in whose name the property is taxed, to appear before him at his office within ten days from the time of said notice and show cause, if any there be, why such correction or assessment should not be made, and should such party feel aggrieved at the action of said auditor he shall have the right of appeal therefrom to the district court. And if such correction or assessment is made after the books have passed into the hands of the treasurer he shall be charged or credited therefor as the case may be. All expense incurred in the making of said correction or assessment shall be borne *pro rata* by the funds which are affected by said correction and the proceedings to be reported to the board of supervisors.

SEC. 3. Appeal. The appeal herein provided for shall be taken within ten days from the time of the final action of the auditor, by a written notice to that effect to the auditor, and served as an original notice. The court on appeal shall hear and determine the rights of the parties in the same manner as appeals from the board of review, as prescribed in section thirteen hundred and seventy-three (1373) of the code.

Approved April 6, 1900.

CHAPTER 48.

RECORD OF DELINQUENT TAXES.

S. F. 138.

AN ACT to repeal section thirteen hundred and eighty-nine (1389) of the code, and to enact a substitute therefor, in relation to the keeping of a record of delinquent taxes.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Treasurer to keep record. Section thirteen hundred and eighty-nine (1389) of the code is hereby repealed, and the following enacted in lieu thereof:

“The treasurer shall, after October 1st, and before December 31st, of each year, enter in a book to be kept in his office as a part of the records thereof, to be known as the delinquent personal tax list, all delinquent personal taxes of any preceding year.”

SEC. 2. What to contain. Such entry of tax on delinquent personal tax list shall give the names of delinquents alphabetically arranged, with amounts of tax and for what year or years, and where property was located when assessed.

SEC. 3. Lien on real estate. Personal tax entered on delinquent personal tax list, as provided in sections one and two of this act, shall constitute a lien on any real estate owned or acquired by any such delinquent, and so remain until the same has been paid or legally canceled, and taxes not so entered for each year shall cease to be a lien.

SEC. 4. Entry of delinquent real estate taxes. The treasurer shall each year, upon receiving the tax list, enter upon the same in separate columns opposite each parcel of real estate on which the tax remains unpaid for any previous year, the amount of such unpaid tax, and unless such delinquent real estate tax is so brought forward and entered it shall cease to be a lien upon the real estate upon which the same was levied, and upon any other real estate of the owner. But to preserve such lien it shall only be necessary to enter such tax, as aforesaid, opposite any tract upon

which it was a lien. Any sale for the whole or any part of such delinquent tax not so entered shall be invalid.

Approved April 7, 1900.

CHAPTER 49.

IN RELATION TO REASSESSING AND RELEVYING TAXES.

S. F. 346.

AN ACT to authorize the executive council to reassess and relevy taxes heretofore or hereafter held to be invalid, and to certify the same to the proper county officers, when necessary and to authorize such officers to levy such taxes. [Additional to chapter 1, title VII of the code, relating to assessment of taxes.]

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Power to reassess and relevy taxes. When by reason of non-conformity to any law, or by any omission, informality, or irregularity, or for any other cause, any tax heretofore or hereafter levied and assessed against any person, company, association, or corporation by the executive council is invalid or is adjudged illegal, the executive council may assess and levy a tax against such person, company, association, or corporation for the year or years for which such tax is invalid or illegal, or when necessary may assess and certify the same to the proper county officers, who shall levy such tax as by law in such cases made and provided, with the same force and effect as though done at the proper time and under any valid law, whether in force at the time of said levy and assessment or thereafter enacted.

SEC. 2. Voluntary payments. When any person, company, association, or corporation, against whom any tax has been assessed and levied by the executive council and held invalid or illegal, shall have paid the same voluntarily or shall otherwise waive such invalidity and illegality, the executive council shall accept such tax in lieu of the tax to be raised by the reassessment and relevy provided for in section one hereof.

SEC. 3. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers published in Des Moines, Iowa.

Approved April 6, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader, April 7, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 50.

DISCOVERY OF PROPERTY WITHHELD FROM TAXATION.

S. F. 219.

AN ACT to authorize boards of supervisors to provide for the discovery of property withheld from taxation, and to list the same and collect taxes thereon, and to legalize contracts heretofore made for that purpose by boards of supervisors upon certain conditions. [Additional to chapter 2, title VII, of the code, relating to collection of taxes.]

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Contract—notice—appeal. The board of supervisors of any county may contract in writing with any person to assist the proper officers in the discovery of property not listed and assessed as required by law. Before listing the property discovered, the treasurer shall give the person in whose name it is proposed to assess the same, or his agent, ten days' notice thereof by registered letter addressed to him at his usual place